

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 211: GENERAL PROVISIONS**

**§1753. TAX IS A LEVY ON CONSUMER**

The tax imposed by this Part is declared to be a levy on the consumer. The retailer shall add the amount of the tax to the sale price and may state the amount of the tax separately from the sale price of tangible personal property or taxable services on price display signs, sales or delivery slips, bills and statements that advertise or indicate the sale price of that property or those services. If the retailer does not state the amount of the tax separately from the sale price of tangible personal property or taxable services, the retailer shall include a statement on the sales slip or invoice presented to the purchaser that the stated price includes Maine sales tax. [ 2011, c. 285, §2 (AMD). ]

**SECTION HISTORY**

1987, c. 497, §26 (RPR). 2011, c. 285, §2 (AMD).

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